

GOUDEAU VOLUNTEER FIRE DEPARTMENT
333 DUFOUR ROAD
MORROW, LOUISIANA 71356

September 7, 1999

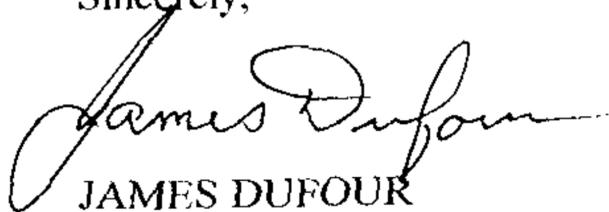
Office of the Legislative Auditor
Attention: Ms. Dorothy Milner
1600 North Third
P. O. Box 94397
Baton Rouge, Louisiana

Dear Ms. Milner:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Goudeau Volunteer Fire Department as of and for the year ended June 30, 1999. These financial statements are composed of the following: a General Fund, which reports all activities associated with providing fire protection services within the District; and a Special Revenue Fund, used to account for monies received from the Avoyelles Fire Protection District #2 which are limited to expenditures designed to enhance the Department's ability to provide fire protection services within the District.

The accompanying financial statements have been prepared in accordance with generally accepted accounting principles except for the exclusion of budgetary comparisons and the omission of substantially all disclosures.

Sincerely,



JAMES DUFOUR
FIRE CHIEF
GOUDEAU VOLUNTEER FIRE DEPARTMENT

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date ~~09/13/1999~~

STATE OF LOUISIANA
GOUDEAU VOLUNTEER FIRE DEPARTMENT

REPORT OF

JAMES DUFOUR
FIRE CHIEF

TO

LEGISLATIVE AUDITOR

As of and for the Year Ended June 30, 1999

In accordance with Louisiana Revised Statute 24:514

AFFIDAVIT

Personally came and appeared the undersigned authority, JAMES DUFOUR, Chief of the Goudeau Volunteer Fire Department, who duly sworn, deposes and says that the financial statements herewith given are a fair presentation of financial position of the Goudeau Volunteer Fire Department as of June 30, 1999, and the results of the operations for the year then ended in accordance with generally accepted accounting principles.


JAMES DUFOUR

Sworn to and subscribed before me, this 30th day of September, 1999.


NOTARY PUBLIC

ROZIER, HARRINGTON & McKAY
CERTIFIED PUBLIC ACCOUNTANTS

1407 PETERMAN DRIVE
ALEXANDRIA, LOUISIANA 71301

JOHN S. ROZIER, IV, C.P.A.
M. DALE HARRINGTON, C.P.A.
MARK S. MCKAY, C.P.A.
LEE W. WILLIS, C.P.A.
LAWRENCE E. MAYEAUX, C.P.A.

MAILING ADDRESS
POST OFFICE BOX 12178
ALEXANDRIA, LOUISIANA 71315-2178
TELEPHONE (318) 442-1608
TELECOPIER (318) 487-2027

September 7, 1999

Board of Directors
Goudeau Volunteer Fire Department
Goudeau, Louisiana

We have compiled the accompanying balance sheet of the Goudeau Volunteer Fire Department as of June 30, 1999 and the related statement of revenues, expenditures, and changes in fund balance for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures and the statement of revenues, expenditures, and changes in fund balance, budget and actual required by generally accepted accounting principles. If the omitted disclosures and budget comparisons were included in the financial statements, they might influence the user's conclusions about the Goudeau Volunteer Fire Department's financial position and the results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.



ROZIER, HARRINGTON & McKAY
Certified Public Accountants

-Members-

American Institute of Certified Public Accountants • Society of Louisiana CPAs

GOUDEAU VOLUNTEER FIRE DEPARTMENT
GOUDEAU, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1999

	GOVERNMENTAL FUND TYPE		ACCOUNT GROUP	MEMO TOTALS ONLY
	GENERAL	SPECIAL REVENUE	FIXED ASSETS	
<u>ASSETS</u>				
Cash	\$ 1,983	\$ 1,547	\$ -	\$ 3,530
Due from other governments	120	-	-	120
Vehicles, buildings, & equipment	-	-	104,044	104,044
 Total Assets	 \$ 2,103	 \$ 1,547	 \$ 104,044	 \$ 107,694
<u>LIABILITIES AND FUND EQUITY</u>				
LIABILITIES				
Total Liabilities	\$ -	\$ -	\$ -	\$ -
FUND EQUITY				
Investment in general fixed assets	\$ -	\$ -	\$ 104,044	\$ 104,044
Fund balance - unreserved	2,103	1,547	-	3,650
 Total Fund Equity	 \$ 2,103	 \$ 1,547	 \$ 104,044	 \$ 107,694
 Total Liabilities and Fund Equity	 \$ 2,103	 \$ 1,547	 \$ 104,044	 \$ 107,694

See accompanying accountants' report.

GOUDEAU VOLUNTEER FIRE DEPARTMENT
GOUDEAU, LOUISIANA

*COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 1999*

	General Fund	Special Revenue	Memorandum Totals
REVENUES			
Intergovernmental	\$ 4,980	\$ 10,440	\$ 15,420
Miscellaneous	37	-	37
Total Revenues	\$ 5,017	\$ 10,440	\$ 15,457
EXPENDITURES			
Fuel and oil	\$ 421	\$ 71	\$ 492
Insurance	-	4,000	4,000
Interest	-	3,102	3,102
Legal and accounting	-	850	850
Meetings and training	20	-	20
Miscellaneous	10	36	46
Repairs and maintenance	1,250	694	1,944
Supplies	1,653	726	2,379
Utilities	218	201	419
Total Expenditures	\$ 3,572	\$ 9,680	\$ 13,252
EXCESS REVENUES OVER EXPENDITURES	\$ 1,445	\$ 760	\$ 2,205
FUND BALANCE, Beginning	658	787	1,445
FUND BALANCE, Ending	\$ 2,103	\$ 1,547	\$ 3,650